

BEFORE THE
TENNESSEE STATE BOARD OF EQUALIZATION

In Re:

Joe R. & Ingeborg J. Bryant
Ward 28, Block 13, Parcels 3 and 4
Residential Property
Tax year 2005

)
)
)
)

Shelby County

INITIAL DECISION AND ORDER OF DEFAULT

Statement of the Case

The Shelby County Board of Equalization has valued the subject properties for tax purposes as follows:

| ID | LAND VALUE | IMPRVMT. VALUE | TOTAL VALUE | ASSESSMENT |
|---------|------------|----------------|-------------|------------|
| 28-13-3 | \$22,300 | \$59,700 | \$82,000 | \$20,500 |
| 28-13-4 | \$22,300 | \$63,900 | \$86,200 | \$21,550 |

On January 31, 2006, the property owners filed appeals with the State Board of Equalization.

The undersigned administrative judge conducted a hearing of this matter on April 4, 2006 in Memphis. The appellants Joe and Ingeborg Bryant did not attend or participate in the hearing. Upon the motion of Shelby County Property Assessor’s representative Chris Kirby, the appellants were held in default and the proceeding was conducted in their absence.

Findings of Fact and Conclusions of Law

The adjoining residences in question are located on Cowden Avenue in Memphis. Based on his review of these properties, the Assessor’s representative recommended that their appraised values be reduced to \$70,000 (Parcel No. 28-13-3) and \$75,000 (Parcel No. 28-13-4). The administrative judge finds no reason to reject these recommended values.

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

| ID | LAND VALUE | IMPRVMT. VALUE | TOTAL VALUE | ASSESSMENT |
|---------|------------|----------------|-------------|------------|
| 28-13-3 | \$22,300 | \$47,700 | \$70,000 | \$17,500 |
| 28-13-4 | \$22,300 | \$52,700 | \$75,000 | \$18,750 |

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1.
- A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of

the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 11th day of April, 2006.

PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Joe R. & Ingeborg J. Bryant
Tameaka Stanton-Riley, Appeals Manager, Shelby County Assessor's Office
Rita Clark, Assessor of Property